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# Annual Reports

of the town of

# SHARON

New Hampshire

for the year ending
December 31, 1984

University of New Hampshire
Library

# Annual Reports

of the town of

# SHARON

New Hampshire

for the year ending

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# TOWN OFFICERS

| | |
|---|---|
| **MODERATOR** | |
| John Milton Street | Term expires 1985 |
| **SELECTMEN** | |
| Henry J. Huber | Term expires 1985 |
| John W. Derby | Term expires 1986 |
| George W. Walsh | Term expires 1987 |
| **TOWN CLERK** | |
| Joann Blanchette | Term expires 1985 |
| **TREASURER** | |
| Pearl Y. Stevens | Term expires 1985 |
| **COLLECTOR OF TAXES** | |
| Hazel Hafeli | Term expires 1985 |
| **HIGHWAY AGENT** | |
| Walter B. Somero | Term expires 1985 |
| **TRUSTEE OF THE TRUST FUNDS** | |
| Andrew R. Peterson | Term expires 1985 |
| **SUPERVISORS OF THE CHECK LIST** | |
| Carl B. Day | Term expires 1986 |
| Barbara Wilson | Term expires 1988 |
| Sheron S. Derby | Term expires 1990 |
| **BOARD OF ADJUSTMENT** | |
| Charles W. Guptill | Term expires 1985 |
| John M. Brighton | Term expires 1986 |
| Lloyd P. Young | Term expires 1987 |
| Kevin Pipher | Term expires 1988 |
| Robert E. Wellwood MD | Term expires 1989 |
| **SCHOOL BOARD REPRESENTATIVE** | |
| Kevin Pipher | Term expires 1987 |
| **PLANNING BOARD** | |
| Gerald DeBonis MD | Term expires 1985 |
| Barton Goodeve | Term expires 1986 |
| Sheron S. Derby | Term expires 1987 |
| Michael Young | Term expires 1988 |
| Henry J. Huber | Ex Officio |
| **HEALTH OFFICER** | |
| Robert E. Wellwood MD | Appointed |
| **BUILDING INSPECTOR** | |
| Timothy Groesbeck | Appointed |
| **FOREST FIRE WARDEN** | |
| Barton Goodeve | Appointed |
| **DEPUTY WARDENS** | |
| John W. Derby | Appointed |
| Michael Young | Appointed |

# TOWN WARRANT

## TOWN OF SHARON, NEW HAMPSHIRE

To the inhabitants of the Town of Sharon, New Hampshire in the County of Hillsborough in said State qualified to vote in Town affairs:

You are hereby notified to meet at the Brick Schoolhouse on Tuesday the 12th day of March 1985 at 7:30 p.m. in the evening to act on the following subjects:

**Article 1:** To choose all necessary Town Officers for the ensuing year specifically: Moderator, 1 year; Town Clerk, 1 year; Selectmen, 3 years; Treasurer, 1 year; Collector of Taxes, 1 year; Highway Agent, 1 year; Trustee of Trust Funds, 1 year; Board of Adjustment, 5 years.

**Article 2:** To see if the Town will vote to raise and appropriate the amounts which shall be paid to the Town Officers for their services, or take any action relative thereto:

**Compensation Schedule**

| | |
|---|---|
| Selectmen | $400.00 per year |
| Town Clerk | 300.00 per year plus 1.00/reg. auto. |
| Collector of Taxes | 300.00 per year plus 20 cents/res. tax coll. |
| Treasurer | 300.00 per year |
| Trustee of Trust Funds | 50.00 per year |
| Moderator | 40.00 per session |
| Supervisors of the Checklist | 4.50 per hour |
| Fire Warden | 100.00 per year |
| Building Inspector | 25.00 per building permit act. used |

**Article 3:** To raise and appropriate the following sums of money for the purposes specified or take any action relative thereto:

| | |
|---|---|
| Election and Registration | $250.00 |
| Legal Expense | 1,000.00 |
| Animal Control | 50.00 |
| Ambulance | 324.00 |
| Fire | 3,035.00 |
| Town Hall | 375.00 |
| Street Lights | 175.00 |
| Interest on Temporary Loans | 700.00 |
| Appraisal — Pick-Ups | 400.00 |
| Planning and Zoning | 1,500.00 |
| Insurance | 1,960.00 |
| Town Officers Expenses | 1,500.00 |
| Audit | 1,600.00 |
| Solid Waste Disposal | 3,996.00 |
| Cemeteries | 500.00 |
| Town Officers Salaries | 2,800.00 |
| S.W.R.P.C. dues | 183.00 |
| Welfare | 500.00 |

**Article 4:** To see if the Town will vote to raise and appropriate the sum

of $760.00 as the Town's share of the operating expenses of the Peterborough Library, or take any action relative thereto.

**Article 5:** To see if the Town will vote to authorize the withdrawal of $2,000.00 from the Town Forest Fund for the marking of the boundaries of the Robert P. Bass Memorial Town Forest, or take any action relative thereto.

**Article 6:** To see if the Town will vote to raise and appropriate the sum of $517.00 for the Monadnock Community Visiting Nurse Association, or take any action relative thereto.

**Article 7:** To see if the Town will vote to raise and appropriate the sum of $140.00 for the Monadnock Family and Mental Health Services, or take any action relative thereto.

**Article 8:** To see what sum the Town will authorize the Selectmen to borrow in anticipation of taxes, to the legal amount allowable by law.

**Article 9:** To see if the Town will vote to raise and appropriate the sum of $12,000.00 for the widening and improvement of the Cross Road bridge and its approaches, or take any action relative thereto.

**Article 10:** To see if the Town will vote to raise and appropriate the sum of $4,500.00 for the oiling of Town roads as needed, or take any action relative thereto.

**Article 11:** to see if the Town will vote to raise and appropriate the sum of $3,000.00 for Summer maintenance of Town roads and the sum of $5,000.00 for Winter maintenance, or take any action relative thereto.

**Article 12:** To see if the Town will vote to accept from the State of New Hampshire a block grant in the amount of $8,362.00, use of which will be restricted to the construction and reconstruction of highways, or take any action relative thereto.

**Article 13:** To see if the Town will vote to authorize withdrawal from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972 for use as set-offs against budget appropriations in the amounts indicated and further authorize the Selectmen to make prorated reductions in the amounts if estimated entitlements are reduced, or take any action relative thereto:

| | |
|---|---|
| Fire Protection | $2,800.00 |

**Article 14:** To see if the Town will vote to raise and appropriate the sum of $200.00 to be placed in the Capital Reserve Fund for the purpose of future reappraisal of the Town, or take any action relative thereto.

**Article 15:** To see if the Town will vote to authorize the Selectmen to accept on behalf of the Town any gifts or legacies to the Town, or take any action relative thereto.

**Article 16:** To see if the Town will transact any other business that may legally come before this meeting.

Given under our hands and seals at said Sharon this 23rd day of February, 1985.

Henry J. Huber, Chairman
John W. Derby
George W. Walsh
Selectmen of Sharon, N.H.

## BUDGET OF THE TOWN OF SHARON, N.H.

| Purposes of Appropriation | Appropriations 1984 (1984-85) | Actual Expenditures 1984 (1984-85) | Appropriations Ensuing Fiscal Year 1985 (1985-86) |
|---|---|---|---|
| **General Government** | | | |
| Town Officers Salary | 2,800 | 3,355 | 2,800 |
| Town Officers Expenses | 1,500 | 1,075 | 1,500 |
| Election and Registration Expenses | 250 | 244 | 100 |
| Cemeteries | 200 | 185 | 500 |
| General Government Buildings | 200 | 169 | 375 |
| Reappraisal of Property — Pick-Ups | 400 | 400 | 400 |
| Planning and Zoning | 2,000 | 1,154 | 1,500 |
| Legal Expenses | 1,000 | | 1,000 |
| Advertising and Regional Association | 50 | | |
| Tax Map Update | 125 | | |
| Audit | 1,500 | 1,500 | 1,600 |
| **Public Safety** | | | |
| Fire Department | 1,588 | 1,588 | 3,035 |
| **Highways, Streets & Bridges** | | | |
| Town Maintenance-Summer & Winter | 7,500 | 7,813 | 8,000 |
| Street Lighting | 175 | 168 | 175 |
| Highway Block Grant | 7,860 | 6,629 | |
| Oiling | 4,500 | 2,721 | 4,500 |
| Bridge | | | 12,000 |
| **Sanitation** | | | |
| Solid Waste Disposal | 3,898 | 3,900 | 3,996 |
| **Health** | | | |
| Health Department, visiting Nurse | 495 | 495 | 517 |
| Hospitals and Ambulances | 409 | 336 | 324 |
| Animal Control | 50 | 110 | 50 |
| MFMHS | 140 | 140 | 140 |
| **Welfare** | | | |
| Old Age Assistance | | 222 | 500 |
| **Culture and Recreation** | | | |
| Library | | | 760 |
| **Debt. Service** | | | |
| Interest Expense - Tax Anticipation Notes | 1,000 | 673 | 700 |
| **Operating Transfers Out** | | | |
| Payments to Capital Reserve Funds | 200 | 200 | 200 |
| **Miscellaneous** | | | |
| Insurance | 700 | 895 | 1,960 |
| Town Forest Marking | | | 2,000 |
| **TOTAL APPROPRIATIONS** | 38,540 | 33,972 | 48,632 |
| Less: Amount of Estimated Revenues, Exclusive of Taxes | | | 29,210 |
| Amount of Taxes to be Raised (Exclusive of School and County Taxes) | | | 19,422 |

## BUDGET OF THE TOWN OF SHARON, N.H.

| Sources of Revenue | Estimated Revenue 1984 (1984-85) | Actual Revenue 1984 (1984-85) | Estimated Revenue 1985 (1985-86) |
|---|---|---|---|
| **Taxes** | | | |
| Resident Taxes | 1,390 | 1,390 | 1,300 |
| National Bank Stock Taxes | 25 | 24 | 25 |
| Yield Taxes | 1,800 | 1,339 | 1,000 |
| Interest and Penalties on Taxes | 100 | 278 | 300 |
| Inventory Penalties | | | 50 |
| **Intergovernmental Revenues** | | | |
| Shared Revenue — Block Grant | 4,848 | 4,848 | 4,848 |
| Highway Block Grant | 7,860 | 7,860 | 8,362 |
| Reimb. a/c State-Federal Forest Land | 125 | 114 | 125 |
| **Licenses and Permits** | | | |
| Motor Vehicle Permit Fees | 6,000 | 9,081 | 7,000 |
| Dog Licenses | 150 | 86 | 100 |
| Business Licenses, Permits and Filing Fees | 25 | 135 | 100 |
| **Charges For Services** | | | |
| Income from Departments | 50 | 174 | 100 |
| **Miscellaneous Revenues** | | | |
| Interest on Deposits | 200 | 779 | 700 |
| Perry Gen. Cem. Trust | | | 200 |
| Young Schoolhouse Fund | | | 200 |
| Town Forest Fund | | | 2,000 |
| **Other Financing Sources** | | | |
| Revenue Sharing Fund | 2,293 | 2,293 | 2,800 |
| **TOTAL REVENUES AND CREDITS** | 24,866 | 28,401 | 29,210 |

Carey, Vachon
& Clukay
Certified Public Accountants

131 Middle Street
Manchester, New Hampshire 03101
(603) 622-7070

February 18, 1985

Board of Selectmen
Town of Sharon, New Hampshire

We have examined the financial statements of the various funds and account groups of the Town of Sharon, New Hampshire, for the year ended December 31, 1984, and have issued our report dated February 8, 1985. As part of our examination, we made a study and evaluation of the Town's system of internal accounting control to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards. Under these standards, the purpose of such an evaluation is to establish a basis for reliance on the system of internal accounting control in determining the nature, timing, and extent of auditing procedures that are necessary for expressing an opinion on the financial statements and to assist us in planning and performing our examination of the financial statements.

The establishment and maintenance of a system of internal accounting control is an important responsibility of Town officials. The objective of internal accounting control is to provide reasonable, but not absolute, assurance as to the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the evaluation of these factors necessarily requires estimates and judgments.

There are inherent limitations that should be recognized in considering the potential effectiveness of any system of internal accounting control. In the performance of most control procedures, errors can result from misunderstanding of instructions, mistakes of judgment, carelessness or other personal factors. Control procedures whose effectiveness depends upon segregation of duties can be circumvented by collusion. Similarly, control procedures can be circumvented intentionally with respect to the estimates and judgments required in the preparation of the financial statements. Further, projection

of any evaluation of internal accounting control to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions and that the degree of compliance with the procedures may deteriorate.

Our study and evaluation of the Town's system of internal accounting control would not necessarily disclose all weaknesses in the system because it was based on selective tests of accounting records and related data. The study and evaluation did disclose one weaknesses which we consider to be material. The additional recommendation which follows was developed from our observation of the Town's operations. It is not the result of a special study.

**TOWN CLERK REMITTANCES**

In our commentary letter for 1983 we noted that the Town Clerk did not remit revenues to the Town Treasurer on a timely basis. While more frequent remittances were made in 1984, we do not consider this weakness in internal control to be substantially alleviated. We urge the Town Clerk to turn over cash receipts on a monthly basis at minimum.

**INTERFUND TRANSFERS**

We have commented in prior years on the Town's failure to make transfers of Capital Reserve appropriations as required by State law. We noted that in 1984 the transfer was made on a timely basis and that all but $200 of past year amounts was transferred to the fund.

We wish to thank all Town officials for their cooperation and patience during the course of our work.

Very truly yours,

Carey, Vachon & Chubay

## REPORT OF THE SELECTMEN

The Selectmen are pleased to report that about 35 persons attended the Bass Park picnic in August. This event satisfied the requirement that a gathering be held at least every three years so that the Park would remain for its original purpose. Erazim Kohak has agreed to serve as Chairman of the Trustees. He will hold an organizational meeting in the early summer. The 1985 gathering will be announced in the local press.

The Selectmen have been advised that the State will aid towns in the management of their forests. The first action to be undertaken is the marking of all boundaries. William Bean, a local surveyor, has provided a bid of $2,000.00 to do this work. This funding will come from the existing Town Forest Fund. It must be a vote of the Town.

We have determined that some corrective action should be taken at the intersection of Route 123 and Jarmany Hill Road. The sight line to the north is only about 50 feet. We have asked Senator Jean White to be our spokesman in Concord since the work will have to be done by the State Highway Department.

The Trustees of the Peterborough Library have requested a yearly charge for 1985 of $760.00 to cover the present card holders who reside in Sharon. Rather than offer a flat refusal we have decided to include the question on the Warrant. We are of the opinion that each card holder pay directly for the service if they desire to continue it.

The Selectmen wish to publicly thank Bob Young for his time spent in repairing the Schoolhouse desks. Several were broken and had pieces of wood missing. They are now all usable.

In the 1984 report we inadvertantly omitted to recognize the passing of three former Town Officials. Mrs. Chester Hurd was a Supervisor of the Checklist for several years and a resident for many years. Ernst Vogeler was a Tax Collector for several years as well. Harold Wilson had the most unusual record of office holding in the entire area. His terms, which included more than one office in a single year, amounted to 123 1 year terms. Their advice and experience have been well taken and appreciated.

The Selectmen are asking for an appropriation of $200.00 to cover the cost of repainting the Schoolhouse trim. These funds will be taken from the Young Trust Fund.

Respectfully submitted,
Selectmen of Sharon

## REPORT OF THE HIGHWAY AGENT

Last summer 2 new culverts were installed on Temple Road due to recurring problems after heavy rains and melting snow.

Underdrain was installed on Temple Road and Spring Hill Road. This corrected wet ditches which caused breaking of the pavement.

In 1985 the Town will be correcting an underdrain problem near the Allen residence on McCoy Road.

1985 will be the second year of work on a blind hump on the Nashua Road. During the first year the roadside brush and trees were cut. This year the project will be completed by cutting the hump down.

Roads will continue to be sealed as required. Also, ditching and cleaning culverts will be continued as will tree and brush cutting for better snow melting.

The Cross Road bridge is in need of an addition so that it will be wider. This will be done on the upstream side by adding new wing walls and a deck. The price is expected to be in the $12,000.00 range. Some tree cutting and road widening will also be necessary. Other appropriations will help fund the latter.

The back portion of the new cemetery should have the brush cut before it reaches a more difficult stage.

Respectfully submitted,
Walter B. Somero
Highway Agent

## REPORT OF THE PLANNING BOARD

In the past year the Planning Board finally realized the completion and adoption of the Town's Master Plan. We thank Dave Edkins and the Southwest Regional Planning Commission for their help in drafting and printing the Master Plan. The Town voted at last Town Meeting to institute a Capital Improvements Study of the Town, which is being completed and will be ready for this year's Town Meeting. Our Interim Growth Regulation will terminate when the Capital Improvement Program is adopted by the Planning Board. We are presently working on zoning ordinance amendments, some mandated by changes in state law, and others which the Planning Board feels are necessary to strengthen our present ordinances.

Respectfully submitted,
Michael Young,
Chairman

## FOREST FIRE WARDEN'S REPORT

Despite periods of extreme drought the Town had no serious fires in the woods this past year.

As Spring approaches and the snow cover leaves I would remind people to dispose of woodstove ashes properly, in a covered steel container until all residual heat and embers are extinguished.

In the absence of snow cover there is no open burning without a permit. There may be no burning between the hours of 10:00 a.m and 5:00 p.m. with a permit unless it is raining. Permits are available from myself (Phone 924-7907), or the Deputy Wardens, John Derby and Michael Young. The penalty for willfully kindling a fire without a permit can be as high as $1,000.00. However, the potential cost to our woodlands is far greater.

I look forward to the Town's continued cooperation in protecting our forests. If you have any questions please feel free to call me.

If you spot a fire do not hesitate to call Keene Mutual Aid at 1-352-1100.

Respectfully submitted,
Barton D. Goodeve
Fire Warden

# NOTES

# NOTES

# NOTES